NOTIFICATION.

(LAW DEPARTMENT).

No LAW 169 LCR 62, dated Bangalore, the 15th October 1962.

Ordered that the accompanying Notification No S.O. 2681, dated the 20th August 1962, of the Ministry of Finance (Department of Revenue) amending the Taxation Laws (Merged States) (Removal of Difficulties) Order, 1949, which has been published in the *Gazette of India*, Part II, Section 3, sub-section (ii), dated the 1st September 1962, be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore,

S. SRIPADARAJ,
132 *Under Secy to Govt., L. D.*

GOVERNMENT OF INDIA.

MINISTRY OF FINANCE.

(Department of Revenue).

INCOME TAX

New Delhi, the 20th August 1962

S.O. 2681.—In exercise of the powers conferred by section 6 of the Taxation Laws (Extension to Merged States and Amendment) Act, 1949 (67 of 1949), the Central Government hereby makes the following Order to amend the Taxation Laws (Merged States) (Removal of Difficulties) Order, 1949, namely —

1 This Order may be called Taxation Laws (Merged States) (Removal of Difficulties) Amendment Order, 1962

2. In the Taxation Laws (Merged States) (Removal of Difficulties) Order, 1949, after the proviso to paragraph 2, the following Explanation shall be inserted, namely :—

" *Explanation.*—For the purpose of this paragraph, the expression " all depreciation actually allowed under any laws or rules

of a merged State" means and shall be deemed always to have meant—

(a) the aggregate allowance for depreciation taken into account in computing the written-down value under any laws or rules in force in a merged State or carried forward under the said laws or rules, and

(b) in cases where income had been exempted from tax under any laws or rules in force in a merged State or under any agreement with a Ruler, the depreciation that would have been allowed had the income not been so exempted."

[No. 51.]

M. D VERMA, Dy. Secy.